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Attorney Docket No. 26.2.965/USA

**COMBINED DECLARATION AND POWER OF ATTORNEY
FOR UTILITY PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled ALL WHEEL HYDRAULIC DRIVE SYSTEM, the specification of which was filed as Application Serial No. 08/192,022 on February 3, 1994.

I hereby state that ~~I have reviewed and understand the contents of the~~ above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, § 1.56(a).

I hereby appoint both jointly and severally, as my attorneys and/or agent(s) with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith the following attorneys and/or agent(s):

3 James W. Miller, Registration No. 27,661; R. Lawrence Buckley, Registration No. 30,732; and their Washington D.C. associate, Douglas R. Hanscom, Registration No. 26,600, telephone number (703) 521-5200.

All correspondence and telephone communications should be addressed to James W. Miller, Attorney at Law, 1010 South Seventh St., Minneapolis, MN 55415, telephone (612) 338-5915.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

100 Full Name of Sole or First Joint Inventor

Signature

Date

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